

clared valid and effectual to all intents and purposes whatsoever.

SEC. 3. *And be it further enacted*, That Sections 121 and 122 of Article 1 of the Code of Public Local Laws of Maryland (1930 Edition), title "Allegany County," sub-title "County Tax Collectors" be and they are hereby repealed and re-enacted, with amendments, to read as follows:

121. It shall be the duty of said collectors to enforce the payment of all taxes remaining unpaid on the first day of January in the year following the levy thereof, at any time after said first day of January succeeding the levy; and they shall proceed to seize, levy upon and sell the property of such delinquent or so much thereof as may be necessary to pay all said taxes, both State and county, with interest and costs thereon [ , according to the provisions of the Code of Public General Laws of Maryland relating to sales of property for taxes by tax collectors except that the provisions for notice and service as provided by Section 58\* of Article 81 of the Annotated Code of Maryland shall not be complied with and in lieu of the provisions of said section the procedure as set forth in the next succeeding section, to wit, Section 122 shall be complied with ].

122. (a) To enforce payment of all State and county taxes, the tax collectors of the several collection districts of Allegany County, Maryland, immediately after the first day of January, succeeding each levy, shall make out bills of all State and county taxes which have not been paid, in duplicate form, and each tax bill so made out shall have a statement showing the aggregate amount of property of every description with which the person is assessed, with the amount of taxes due thereon with a notice annexed thereto, that unless the taxes, with interest and accrued cost so due thereon are paid within sixty days thereafter, he will proceed to collect the same by way of distress or execution to be levied on said real or personal property, provided in cases where said assessment is against personal property only the collector in his discretion may limit said notice to five days.

(b) After the collectors of the several collection districts of Allegany County have made duplicate bills as provided for [ in the foregoing sections, the same shall be placed in the hands of the several constables of the districts wherein the property assessed is located, or the owners reside. Said constables shall within ten days after receipt of the same leave a copy of each bill with the party by whom the taxes are to be paid, or with one of them, if more than one, or at his